

Excess tax for exhibition before statement filed or on lower tax rate than chargeable.

Division deputy to collect excess.

Proviso: Commissioner of Revenue may remit excess tax.

Carnival companies, traveling circuses, moving picture and vaudeville shows, museums and menageries, merry-go-rounds, and ferris wheels filling week-stand engagements or giving week-stand exhibitions.

Taxes for week or part week.

Not more than 6 distinct attractions.

More than 6 distinct attractions. County tax to equal State tax.

Proviso: towns and cities of less than 10,000.

Cities of more than 10,000.

Proviso: tax not relieved by donation of part of receipts.

Proviso: local laws prohibiting carnivals.

Exhibitions or entertainments exempt.

such circus or show is advertised or expected to exhibit, for the purpose of securing such statement, or fixing and determining the amount of the license tax with which such show is chargeable, and of giving proper instructions for the collection of such tax. Any circus or show which shall exhibit in the State before said statement shall have been filed, or which shall, after the filing of such statement, give any exhibition taxable at a higher rate than the exhibition authorized by the Commissioner of Revenue upon the basis of the statement filed, shall be chargeable with a license tax of fifty per cent greater than that hereinbefore prescribed, and the division deputy commissioner in the division in which such circus or show shall exhibit shall in all cases collect such excess tax and shall be charged with and make settlement as for other taxes: *Provided*, that the Commissioner of Revenue in his discretion may remit such excess tax, wholly or in part.

On all carnival companies, traveling circuses and shows of like character, moving picture and vaudeville shows, museums and menageries, merry-go-rounds and ferris wheels, and other like amusement enterprises, conducted for profit under the same general management and filling week-stand engagements, or in giving week-stand exhibitions, whether under canvas or not, the following taxes shall be paid for each week or part of week, to wit: On all such carnival companies and traveling circuses and shows of a like character, consisting of not more than six distinct attractions, conducted for profit, one hundred dollars (\$100.00) for the State and a like amount for the county; and when consisting of more than six distinct attractions, conducted for profit, one hundred and fifty dollars (\$150.00) for the State and a like amount for the county: *Provided*, that towns and cities of less than ten thousand inhabitants may levy a like tax, in an amount not greater than that levied for both State and county purposes; and cities of more than ten thousand inhabitants may levy a like tax, in an amount not greater than twice that levied for both State and county purposes: *Provided further*, that no such carnival company or combination shall be relieved from the payment of the tax hereinbefore provided for, or of any part thereof, whether State, county, or municipal, by reason of the donation or appropriation of the whole or any part of the proceeds arising from the carrying on of the same to any religious, charitable, educational, or other cause whatsoever: *Provided*, that this section does not repeal any local act prohibiting the showing of carnivals or the authority of the board of county commissioners to prohibit such shows.

Sec. 28. *Certain entertainments exempt from license tax.*

All exhibitions or entertainments given for the sole benefit of religious, charitable, or educational objects shall be exempt from